

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 19, 2016 at 11:54 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 19, 2016 as per public notice given in the Clay County News, July 13, 2016, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in the advance notice of the meeting. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Motion by Anderson and seconded by Fintel to resume session at 11:54 A.M. On roll call, yea: Fintel, Samuelson, Anderson, Schmidt, Shaw and Nuss; absent: Johnson. Motion carried.

It was noted by Chairman Nuss that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Schmidt to approve the minutes of the meeting held July 12, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Shaw, Fintel and Nuss; absent: Johnson. Motion carried.

County Assessor, Linda Whiting was also present. All the protested properties were discussed.

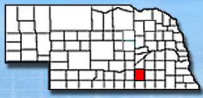
LeRoy V. Friesen, protest #16-01, N1/2NW1/4 5-8-6. Protested Valuation: Land: \$502,205.00 Requested Valuation: Land: \$385,000.00 to \$400,000.00. Assessor's recommendation: Reviewed FSA certification & map. We do not cut out drains, leveling or reuse pits, all are valued by surrounding land. No change. Not assessed by production per statute.

Jess Waddell, protest #16-02, South 1,650 feet of the NE1/4 14-6-5. Protested Valuation: Land \$244,960.00 Requested Valuation: Total Land and Buildings \$182,050.00. Assessor's recommendation: Gave evidence of FSA certification and map. Adjusted land value accordingly. New value: Land \$143,445.00

Birendra B. Singh, protest #16-03, Lots 9 thru 12 Block 3 West Park Addition to Edgar. Protested Valuation: Land: \$1180.00 Buildings \$28,450.00 Total Land and Buildings \$29,630.00. Requested Valuation: Land: \$1180.00 Buildings \$21,000.00 Total Land and Buildings \$22,180.00. Assessor's recommendation: Condition is badly worn. Adjusted depreciation per condition. New value: Land \$1180.00 Buildings \$23,685.00 Total Land and Buildings \$24,865.00.

Amanda Ferrell, protest #16-04, Lots 8,9,10 & 11 Block 5 Deweese Village. Protested Valuation: Land: \$1260.00 Buildings \$263,855.00 Total Land and Buildings \$265,115.00, Personal Property Valuation: \$17,696.00. Requested Valuation: Land: \$1260.00 Buildings \$112,095.00 Total Land and Buildings \$113,355.00, Personal Property: \$17,696.00. Assessor's recommendation: Consulted with Appraiser. Apartment assessed @ \$20 per sq. ft. Bar/restaurant @\$32. Value lowered. New value: Land \$1260.00 Buildings \$197,690.00 Total Land and Buildings \$198,950.00.

Traudt Enterprises (Walter Traudt), protest #16-05, NE1/4 24-7-7. Protested Valuation: Land: \$8060.00 Buildings \$845,255.00 Total Land and Buildings \$853,315.00. Requested Valuation: Land: \$8060.00 Buildings \$616,350.00 Total Land and Buildings \$624,410.00. Assessor's recommendation: Comparable RCN total = \$987,745 – permit \$1,020,000 difference \$40,000 less.



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Subject 1 year newer RCN total = \$845,255 - permit -\$950,000 difference \$104,745 less. Subject is comparable to his comparable improvement only. No change.

Dan Fisher, protest #16-06, House (no description). Protested Valuation: Land: \$1230.00 Buildings \$214,635.00 Total Land and Buildings \$215,865.00. Requested Valuation: Land: \$500.00 Buildings \$138,500.00 Total Land and Buildings \$139,000.00. Assessor's recommendation: Questionnaire filled out for first time. Flooring, basement finish and heating changed per questionnaire. Will need physical review if other change needed. New value: Land \$1230.00 Buildings \$197,950.00 Total Land and Buildings \$199,180.00.

Dan Fisher, protest #16-07, lot (no description). Protested Valuation: Land: \$1205.00. Requested Valuation: Land: \$300.00. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Dan Fisher, protest #16-08, lot (no description). Protested Valuation: Land: \$1845.00. Requested Valuation: Land: blank. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Oregon Trail Ins. LLC (Dan Fisher), protest #16-09, Lot 12-14 Block 2 O.T. Edgar. Protested Valuation: Land: \$1505.00. Requested Valuation: Land: blank. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

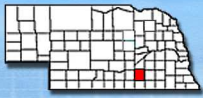
Dan Fisher, protest #16-10, lot (no description). Protested Valuation: Land: \$1225.00. Requested Valuation: Land: \$500.00. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Sharlene Wilson, protest #16-11, Lots 12 & 13 Block 6 O.T. Clay Center. Protested Valuation: Buildings \$75,560.00 Requested Valuation: Buildings \$41,000.00. Assessor's recommendation: Comparable RCN = \$172,165 office/warehouse converted to barber shop. Subject RCN = \$207,220 difference being valued as dental office vs barber shop. Subject has had regular interior updates. No change.

Steven E. Claycamp, protest #16-12, Lot 2 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$2,575.00 Buildings \$295.00 Total Land and Buildings \$2,870.00 Requested Valuation: Land \$1,130.00 Buildings \$100.00 Total Land and Buildings \$1,230.00. Assessor's recommendation: When reviewed changes in assessment included 8 x 8 w/8 x 4 concrete approach shed; also 10 x 8 shed. Neither assessed previously. Neither had permits. No change.

Steven Everett Claycamp, protest #16-13, Lot 4 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$1,190.00 Buildings \$24,725.00 Total Land and Buildings \$25,915.00 Requested Valuation: Land \$1,380.00 Buildings \$16,865.00 Total Land and Buildings \$18,245.00. Assessor's recommendation: When reviewed added 5 x 20 wood deck w/enclosed area; open 9 x 4 slab, exterior now vinyl siding, corrected flooring per questionnaire. No change.

Janet C. Rath, protest #16-14, Lots 3 & 4 & N 18 ft. Beech Street Clarks 2nd Addition to Sutton. Protested Valuation: Land: \$2500.00 Buildings \$50,880.00 Total Land and Buildings \$53,380.00. Requested Valuation: Land: \$2500.00 Buildings \$40,000.00 Total Land and Buildings \$42,500.00. Assessor's recommendation: Mobile home with addition condition changed to average (was



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average/good). Depreciation adjusted for condition the same as subjects comparable ID#8562. Left on functional of 15%. New value: Land \$2500.00 Buildings \$43,710.00 Total Land and Buildings \$46,210.00.

Donald L and Marlene L Marx Life Estate, protest #16-15, W1/2NW1/4 6-7-6. Protested Valuation: Land \$477,510.00 Requested Valuation: Land \$405,883.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$437,540.00

Donald L and Marlene L Marx Life Estate, protest #16-16, E1/2NW1/4 6-7-6. Protested Valuation: Land \$470,145.00 Requested Valuation: Land \$399,623.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$445,185.00

Donald L and Marlene L Marx Revocable Trust, protest #16-17, S1/2NE1/4 1-7-7. Protested Valuation: Land \$537,645.00 Requested Valuation: Land \$456,998.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$506,900.00

Donald L and Marlene L Marx Rev Trust, protest #16-18, pt. N1/2NE1/4 1-7-7. Protested Valuation: Land \$481,045.00 Requested Valuation: Land \$408,888.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$468,640.00

Donald L and Marlene L Marx Rev Trust, protest #16-19, N1/2NW1/4 33-6-6. Protested Valuation: Land \$505,450.00 Requested Valuation: Land \$429,642.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$464,020.00

Donald L and Marlene L Marx Rev Trust, protest #16-20, S1/2SE1/4 21-6-6. Protested Valuation: Land \$496,970.00 Requested Valuation: Land \$422,424.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$458,255.00

Joshua N. Andersen, protest #16-21, SE1/4 32-6-5. Protested Valuation: Land \$753,975.00 Buildings \$135,930.00 Total Land and Buildings \$1,238,915.00 Requested Valuation: Land same Buildings \$94,370.00 Total Land and Buildings blank. Assessor's recommendation: Adjusted components and depreciation to percentage done, per owners pictures. Will review parcel at end of year for progress. Adjustment for section 1 only. New value: Land \$753,975.00 Buildings \$443,410.00 Total Land and Buildings \$1,197,385.00

Lori D. Lynd, protest #16-22, Lots 1, 2, 3 Block 3 First Addition to Clay Center. Protested Valuation: Land: \$4805.00 Buildings \$104,570.00 Total Land and Buildings \$109,375.00. Requested Valuation: Land: \$4805.00 Buildings \$86,500.00 Total Land and Buildings \$91,305.00. Assessor's recommendation: Appraisal was done 6 years ago. Have added new basement, gutted 2 stories-new wiring, plumbing, new shingles, added front porch & decks & hot tub, and concrete for shop/garage. No change.



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David L. Wacker, protest #16-23, Lots 7 & N1/2 Lot 8 Block 6 Railroad Addition to Edgar. Protested Valuation: Land \$1,205.00 Buildings \$11,510.00 Total Land and Buildings \$12,715.00 Requested Valuation: Land \$1,205.00 Buildings \$8,000.00 Total Land and Buildings \$9,205.00. Assessor's recommendation: Assessment date is January 1 @ 12:01 a.m. each year per statute. House and garages still standing on January 1, not removed (demolished) until March 2016. No change.

After discussion, the board made their decisions.

Motion by Schmidt and seconded by Anderson to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 16-01, 16-05, 16-07, 16-08, 16-09, 16-10, 16-11, 16-12, 16-13, 16-22 and 16-23. On roll call, yea: Anderson, Schmidt, Shaw, Fintel, Samuelson and Nuss; absent: Johnson. Motion carried.

Motion by Shaw and seconded by Fintel after testimony and evidence presented, I move to lower the valuation and stay within the parameters required by the State of Nebraska for protest #16-06. On roll call, yea: Schmidt, Shaw, Fintel, Samuelson, Anderson and Nuss; absent: Johnson. Motion carried.

Motion by Fintel and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #'s 16-02, 16-04 and 16-14. On roll call, yea: Shaw, Fintel, Samuelson, Anderson, Schmidt, and Nuss; absent: Johnson. Motion carried.

Motion by Samuelson and seconded by Shaw after inspection and review, I move to lower the value due to the condition of the property for protest #'s 16-03 and 16-21. On roll call, yea: Fintel, Samuelson, Anderson, Schmidt, Shaw and Nuss; absent: Johnson. Motion carried.

Motion by Schmidt and seconded by Anderson to change the valuation after receiving FSA information for protest #'s 16-15, 16-16, 16-17, 16-18, 16-19 and 16-20. On roll call, yea: Samuelson, Anderson, Schmidt, Shaw, Fintel, and Nuss; absent: Johnson. Motion carried.

Motion by Samuelson and seconded by Fintel to adjourn this meeting at 12:35 P.M. On roll call, yea: Anderson, Schmidt, Shaw, Fintel, Samuelson and Nuss; absent: Johnson. Motion carried.

Deborah Karnatz, County Clerk

Todd Nuss, Chairman